

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 9<sup>th</sup> December, 2017**

**No. 614**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No.43/2017-State Tax (Rate)**

**Date 14<sup>th</sup> November, 2017**

### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.4/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 283, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	5201	Raw cotton	Agriculturist	Any registered person".
------	------	------------	---------------	-------------------------

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

**Dipa Basnet  
Secretary**

**Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**